

DUA #	Program Review Type	Program Type List	Date in CBSA - DSP	Date in Recourse	Date Created - DSP	Description of Goods	Decision Date - DSP	Outcome Type - DSP	Outcome - DSP	Decision Reason	CBSA Tariff Class	Claimant Tariff Class	Recourse Tariff Class
17-0504-1 TA-AC	TVO Dispute S.60(1)	Classification	2017-10-04	2017-10-04	2017-10-23	Safety Headgear (helmet)	2020-10-01	Allowed in part	CITT, Court or Attorney General decision applied	TC in accordance with CITT decision AP-2017-028	6506.10.90.00	6506.10.10.40	6506.10.90 & 6506.10.10
17-0517-1 TA-AC	TVO Dispute S.60(1)	Classification	2017-10-02	2017-10-02	2017-10-26	Motocross Helmets	2020-11-09	Allowed in part	CITT, Court or Attorney General decision applied	Based on the criteria established by the CITT, in AP-2017-028, the tariff classification of the following makes and models of helmets is further re-determined under 6506.10.10 as other protective headgear, athletic. The evidence shows that they have the characteristics of helmets intended for the practice of an athletic activity.	6506.10.90.00	6506.10.10.40	6506.10.10 & 6506.10.90
18-0048-1 TA-AC	TVO Dispute S.60(1)	Classification	2018-01-12	2018-01-12	2018-02-01	Wood Furniture	2021-03-03	Allowed in part	CITT, Court or Attorney General decision applied	sufficient information for "other" furniture classification			
18-0095-1 TA-AC	TVO Dispute S.60(1)	Classification	2018-02-01	2018-02-01	2018-03-05	Helmets	2021-03-03	Admin Closure	Administratively Closed	Goods originally declared as motorcycle helmets in S. 60 appeal. Further information revealed they were bicycle helmets.	6506.10.90.00	6506.10.10	6506.10.10
18-0098-1 TA-AC	TVO Dispute S.60(1)	Classification	2018-02-06	2018-02-06	2018-03-05	Commercial grade furniture	2021-02-23	Allowed in part	New Information provided by the client during the appeal process		9401.71.10.10	9401.71.90.00	9401.71.90.00
18-0188-1 TA-AC	TVO Dispute S.60(1)	Classification	2018-04-02	2018-04-02	2018-04-18	Tempered Glass Shower Door	2021-01-07	Denied		CITT AP-2017-060 decision for goods which, while not exactly similar, assisted in the TC of the current appeal goods.	7020.00.90.00	7007.19.00.33	7020.00.90.00
18-0273-1 TA-AC	TVO Dispute S.60(1)	Classification	2018-05-08	2018-05-08	2018-05-30	Chairs / seats	2021-02-05	Allowed	CITT, Court or Attorney General decision applied		9401.71.10.10	9401.69.90.00	9401.71.90
18-0566-1 TA-AC	TVO Dispute S.60(1)	Classification	2018-11-29	2018-11-29	2018-12-04	Furniture domestic or other	2021-01-05	Allowed	CITT, Court or Attorney General decision applied		9403.60.10.40	9403.60.90.99	
19-0114-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-02-01	2019-02-01	2019-03-07	Snowboarding gloves/mitts	2020-12-02	Allowed	The officer made an error in the tariff classification	Evidence of functional design accepted - functional guidance verification was based on changed.	4203.29.90.91	4203.21	42032190
19-0158-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-03-18	2019-03-18	2019-03-29	Seating	2021-01-11	Allowed in part	CITT, Court or Attorney General decision applied		9401.79.10.00	9401.79.90	
19-0221-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-05-07	2019-05-07	2019-05-27	Frameless glass shower doors	2021-01-26	Denied	Denied		7020.00.90.00	7013.99.00.99	7020.00.99.00
19-0298-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-06-20	2019-06-20	2019-07-24	Brewing Systems (Domestic)	2021-01-22	Denied	Denied	As a result of a CITT decision	8516.71.10.00	8516.79	8516.71.10.00
19-0330-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-06-28	2019-06-28	2019-08-19	Snowboarding Gloves	2020-12-17	Allowed	TOVD interpretation/policy change		4203.29	4203.21	4203.21
19-0345-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-07-23	2019-07-23	2019-08-28	Brake Drums for Electric Brake	2020-12-01	Allowed	New Information provided by the client during the appeal process		8708.30.99.30	8505.90.00.00	8505.20.00.00
19-0348-1 TA-AC	Advance Ruling S.60(2)	Classification	2019-08-20	2019-08-20	2019-08-28	SkyPanel Theatrical Spotlight,	2020-10-02	Denied	Denied		9405.40.90	9948.00.00	9405.40.90

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19-0353-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-07-24	2019-07-24	2019-08-30	Nonwoven drop cloth	2020-11-24	Allowed	The officer made an error in the tariff classification		6307.90.93.00	5603.13.00.90	5603.13.00.90
19-0363-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-09-03	2019-09-03	2019-09-09	Aluminum Aircraft Part Surtax	2020-10-13	Allowed	New Information provided by the client during the appeal process		7606.12.00.12	8803.30.00.00	8803.30.00 - No surtax
19-0369-1 TA-AC	Advance Ruling S.60(2)	Classification	2019-09-05	2019-09-09	2019-09-13	Game Bag	2020-12-04	Denied	Denied		6307.90.99.90	4202.92.90.10	6307.90.99.90
19-0373-1 TA-AC	Advance Ruling S.60(2)	Classification	2019-09-09	2019-09-10	2019-09-17	Reclining Sofa	2020-11-24	Denied	Denied		9401.61.10.90	9401.71.10	
19-0379-1 TA-AC	Advance Ruling S.60(2)	Classification	2019-09-09	2019-09-10	2019-09-23	Reclining chair	2020-11-24	Denied	Denied		9401.61.10.90	9401.71.10.90	
19-0380-1 TA-AC	Advance Ruling S.60(2)	Classification	2019-09-12	2019-09-13	2019-09-24	Laundry Baskets	2020-10-13	Denied	Denied				
19-0382-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-10-01	2019-09-13	2020-10-29		2020-10-22	Allowed	New Information provided by the client during the appeal process		4016.95.90.00	8479.89.90.90	8479.89.90
19-0405-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-07-29	2019-07-29	2019-10-15	Security Cameras (9948)	2020-10-19	Denied	Denied		8521.90.90.00	9948.00.00	8521.90.90.00
19-0448-1 TA-AC	Advance Ruling S.60(2)	Classification	2019-09-26	2019-09-26	2019-11-28	Rooftop Tents	2021-02-04	Denied	Denied		6306.22.00.40	8708.99.99.19	6306.22.00.40
19-0467-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-09-16	2019-09-16	2019-12-11	Coconut Milk and Cream	2020-11-25	Denied	Denied	Goods were determined to be other nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. Nuts, ground-nuts and other seeds, whether or not mixed together: - Other, including mixtures	2008.19.90.90	2009.89.10.90	2008.19.90.90
19-0471-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-01-03	2019-10-29	2019-12-13	Intrauterine Device (IUD)	2020-10-14	Allowed	New Information provided by the client during the appeal process		7419.99.90.90	9018.90.90.90	9018.90.90.90
19-0472-1 TA-AC	Other (non-review requests)	Classification	2020-01-09	2019-09-27	2020-01-09		2020-12-15	Denied	Denied	Importateur n'a pu fournir l'information pour renverser la décision précédente.	0207.14.93	0207.14.10.20	0207.14.93
19-0483-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-10-31	2019-10-31	2019-12-30	Video panel walls	2021-01-08	Denied	Denied		9405.40.90	8531.20.00	9405.40.90
2000003-1 TA-AC	TVO Dispute S.60(1)	Classification	2020-09-14	2020-09-14	2020-09-15	Dummy Surveillance camera with LED light	2021-01-20	Allowed	New Information provided by the client during the appeal process	Erreur du classement au moment de l'importation.	3926.90.99	8543.70.00	8543.70.00
20-0001-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-11-01	2019-11-04	2020-01-02	French Press Coffee Maker	2020-11-04	Allowed in part	TOVD interpretation/policy change				
2000014-1 TA-AC	TVO Dispute S.60(1)	Classification	2020-08-21	2020-08-21	2020-09-18	Container	2020-12-22	Allowed	The officer made an error in the tariff classification	Goods qualified	8609.00.10.00	9801.10.20.00	9801.10.20.00
20-0007-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-10-30	2019-10-30	2020-01-06	Graisses végétales à tartiner	2021-01-26	Allowed in part	Appeal decision is different than previous CBSA decision and client's requested position	La matière grasse à tartiner en cause correspond ainsi à la description de la margarine dans les NE de la position 15.17. En conséquence, il est inclus dans la sous-position 1517.10 couvrant la « margarine, à l'exclusion de la margarine liquide ».	1517.90.22.00	1516.20.00.90	1517.10.20
20-0010-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-11-05	2019-11-05	2020-01-07	Folding Sign Stands	2020-11-09	Allowed	New Information provided by the client during the appeal process		7616.99.90.90	7326.90.90.90	7326.90.90.90
20-0018-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-12-06	2019-12-06	2020-01-15	Pet food products	2020-12-04	Denied	Denied	appeal withdrawn; amended verification final report issued			
20-0032-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-12-11	2019-12-11	2020-01-23	Lithium Battery -Cell phone	2020-11-05	Allowed	The officer made an error in the tariff classification		8507.60.90.00	9948.00.00	9948.00.00
20-0038-1 TA-AC	Advance Ruling S.60(2)	Classification	2020-01-09	2020-01-10	2020-01-29	Reflex Windshield Guard	2021-02-23	Denied	Denied		6307.90.99.90	8708.99.99.99	6307.90.99.90
20-0042-1 TA-AC	Advance Ruling S.60(2)	Classification	2020-01-09	2020-01-10	2020-01-31	Heavy Duty Storage Rack	2020-10-19	Denied	Denied	not eligible for a refund	9403.20.00.99	7308.90.00.99	
20-0048-1 TA-AC	Advance Ruling S.60(2)	Classification	2020-01-31	2020-01-31	2020-02-05	CAT Trouble Light Flashlight	2021-02-11	Denied	Denied		8513.10.90.00	8513.10.10.00	8513.10.90.00

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20-0062-1 TA-AC	Casual Refund S.60(1)	Classification	2020-02-04	2020-02-04	2020-02-12	Brake calipers	2020-10-21	Denied	Denied	not eligible for a refund			
20-0064-1 TA-AC	TVO Dispute S.60(1)	Classification	2020-01-14	2020-01-14	2020-02-14	LED light panels	2021-01-05	Denied	Denied		9405.40.90.00	8539.50.00.00	9405.40.90.00
20-0068-1 TA-AC	TVO Dispute S.60(1)	Classification	2020-01-14	2020-01-14	2020-02-20	Tamarind Paste	2020-10-15	Allowed	Appeal decision is different than previous CBSA decision and client's requested position	The tamarind paste (the goods) are dried, pulped fruit. The processing includes deseeding and partial rehydration to form the goods into compressed blocks put up for retail sale. In accordance with Rule 1 and 6 of the General Rules, the goods are classified under tariff classification 0813.40.00.90 as fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter. The Explanatory Note to heading 08.13 covers tamarind pods. It also includes tamarind pulp, without sugar or other substances added and otherwise processed, with or without seeds, strings or pieces of the endocarp. The importer provided supporting documentation to demonstrate the goods do not fall under sauces of Chapter 21. Based on the information submitted the goods meet the requirements of dried fruit of Chapter 8.	2103.90.20.00	2008.99.30.00	0813.40.00.90
20-0073-1 TA-AC	TVO Dispute S.60(1)	Classification	2020-01-23	2020-01-23	2020-02-25		2020-11-26	Allowed	TOVD interpretation/policy change	After evaluating the criteria, role and value of the components, the essential character of the gloves is the leather. The goods meet the terms under Chapter 42. The importer submitted supporting documentation to demonstrate that the materials, construction, marketing, higher price point and functional design features make the goods particularly suitable for use in sports as per Subheading 4203.21 Explanatory Note.			
20-0083-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-11-14	2020-03-04	2020-03-05	Elevator parts	2020-10-29	Allowed	The officer made an error in the tariff classification		7604.21.00.90	8431.31.00.10	8431.31.00.10
20-0087-1 TA-AC	Advance Ruling S.60(2)	Classification	2020-03-02	2020-03-02	2020-03-11	Smart Flow Roller	2020-10-08	Denied			9603.40.10.00	9603.40.90.20	9603.40.10.00
20-0092-1 TA-AC	TVO Dispute S.60(1)	Classification	2020-01-08	2020-01-08	2020-03-11	Intimate Massage Apparatuses	2021-01-07	Allowed	The officer made an error in the tariff classification	Goods were reclassified in follow-up phase of verification based on same/similar. FG and TRS decisions on similar goods was not taken into account when the TC decision was made, SOTC accepted client blanket.	3926.90.99.90	9019.10.00.20	9019.10.00.10 , 9019.10.00.20
20-0101-1 TA-AC	TVO Dispute S.60(1)	Classification	2020-02-05	2020-02-05	2020-03-20	Shower door handles/towel bars	2021-02-01	Denied	Denied		8302.50.00.90	8302.49.00.90	8302.50.00

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20-0107-1 TA-AC	Advance Ruling S.60(2)	Classification	2020-01-30	2020-02-05	2020-03-24	Woods Outdoor-Rated Power Pack, power bank, tariff code 9948	2020-11-06	Allowed	New Information provided by the client during the appeal process	client agreed with T.C. in AR, but felt hey should be allowed use of 9948 (which was denied in AR letter)	8507.60.90.00den	8507.60.90.00allow us	allowed use of 9948
20-0116-1 TA-AC	TVO Dispute S.60(1)	Classification	2020-02-18	2020-02-18	2020-03-31		2021-03-03	Allowed	The officer made an error in the tariff classification	GIR 1 and legal note 3 to Ch.95 applied.	6307.90.99.90	9506.99.00.90	9506.70.11
20-0119-1 TA-AC	Advance Ruling S.60(2)	Classification	2020-02-26	2020-02-26	2020-04-02	Step Gear Pedometer	2020-11-17	Allowed	The officer made an error in the tariff classification		9102.19.00.00	9029.10.00.00	
20-0126-1 TA-AC	Advance Ruling S.60(2)	Classification	2020-04-03	2020-04-03	2020-04-14	Shock absorber	2020-12-01	Allowed	The officer made an error in the tariff classification		8708.99.99.99	9961.00.00	9961.00.00
20-0139-1 TA-AC	Advance Ruling S.60(2)	Classification	2020-05-01	2020-05-01	2020-05-12	Pool Wall Light	2021-02-19	Denied	Denied		9405.40.90.00	9506.99.00.40	9405.40.90.00
20-0149-1 TA-AC	Advance Ruling S.60(2)	Classification	2020-05-13	2020-05-13	2020-05-21	Pool Pole	2020-12-01	Denied	Denied		7616.99.90.90	8466.10.00.90	7616.99.90.90
20-0151-1 TA-AC	Advance Ruling S.60(2)	Classification	2020-05-13	2020-05-13	2020-05-22	Knife Sharpener	2020-12-08	Denied	Denied		8205.51.90.00	6804.30.00.00	8205.51.90.00
20-0159-1 TA-AC	TVO Dispute S.60(1)	Classification	2020-04-06	2020-04-06	2020-05-28	Drill holder/hook	2020-11-20	Denied	Denied		6307.90.99.90	4202.92.90.90	6307.90.99
20-0170-1 TA-AC	TVO Dispute S.60(1)	Classification	2020-04-14	2020-04-14	2020-06-09	Parts of vehicles	2021-02-18	Denied	Denied	Provisions of tariff item not met			
20-0173-1 TA-AC	Subsequent Goods S.61	Classification	2020-02-20	2020-05-12	2020-06-15	Autolysate yeast	2021-02-01	Allowed	CITT, Court or Attorney General decision applied	subsequent goods to previous agreement reached between the client and the CBSA on the advice of the Attorney General		7309.90.91.00	2309.90.91.00
20-0176-1 TA-AC	TVO Dispute S.60(1)	Classification	2020-04-24	2020-04-28	2020-06-26	Various Fruit Nectar Beverages	2021-02-26	Denied	Denied		2202.99.90.90	2009.89.10.90	2202.99.90.90
20-0180-1 TA-AC	Advance Ruling S.60(2)	Classification	2020-06-11	2020-06-11	2020-06-15	Swim trainer sun-shield	2021-02-22	Allowed	Appeal decision is different than previous CBSA decision and client's requested position	goods were not correctly classified	6112.31.00.00	9506.29.00.00	
20-0184-1 TA-AC	Advance Ruling S.60(2)	Classification	2020-06-12	2020-06-12	2020-06-17	Gluten-Free Pretzel Bites	2020-11-17	Denied	Denied		1905.90.69.00	1905.90.10.00	1905.90.69.00
20-0189-1 TA-AC	TVO Dispute S.60(1)	Classification	2020-05-23	2020-05-28	2020-06-22	Hydrolyzed collagen	2020-10-08	Allowed	Information requested by the original officer, but not received		3504.00.12.10	3504.00.90.00	3504.00.90.00
20-0191-1 TA-AC	TVO Dispute S.60(1)	Classification	2020-05-04	2020-05-04	2020-06-22	Jackets	2020-12-10	Denied	Denied	Classement justifié par le travail effectué sur le textile des jackets.	6210.50.90	3926.20.95	6210.50.90
20-0192-1 TA-AC	TVO Dispute S.60(1)	Classification	2020-06-01	2020-06-01	2020-06-24		2020-12-16	Allowed	The officer made an error in the tariff classification	Marchandises ne se classent pas comme des profilés de la position 72.16.	7216.50.00	7326.90.90	7326.90.90
20-0197-1 TA-AC	TVO Dispute S.60(1)	Classification	2020-06-10	2020-06-10	2020-06-25	Transmission/gear box, fracing, gear box not for vehicles	2020-10-29	Allowed	The officer made an error in the tariff classification	Goods are classified under 8483.40.00.29	8708.40.29.00	8483.40.00.29	8483.40.00.29
20-0198-1 TA-AC	TVO Dispute S.60(1)	Classification	2020-06-12	2020-06-12	2020-06-25	Plastic articles	2021-02-01	Denied	Denied	Essential character of the goods is plastic because the plastic is of more bulk.	3926.90.99.90	8505.11.00.00	3926.90.99
2002201-1 TA-AC	Casual Refund S.60(1)	Classification	2020-10-02	2020-10-02	2020-10-02	massage apparatus	2020-11-04	Denied	Denied	the goods are not zero-rated supplies		GST applies	
20-0207-1 TA-AC	TVO Dispute S.60(1)	Classification	2020-06-23	2020-06-23	2020-07-03	artificial foliage	2021-01-14	Allowed	The officer made an error in the tariff classification		3925900020	6702100000	6702100000
20-0210-1 TA-AC	Advance Ruling S.60(2)	Classification	2020-07-03	2020-07-03	2020-07-06	Air Circulator Fan	2021-02-18	Allowed	The officer made an error in the tariff classification	does not meet provisions of tariff item 8414.51.10	8414.51.10.00	8414.51.90.00	8414.51.90.90
20-0212-1 TA-AC	Advance Ruling S.60(2)	Classification	2020-07-03	2020-07-03	2020-07-07	Wall Organizer	2021-03-05	Denied	Denied		8302.50.00.90	8302.41	8302.50.00.90
20-0218-1 TA-AC	Advance Ruling S.60(2)	Classification	2020-07-17	2020-07-17	2020-07-21	Power Banks	2021-01-06	Allowed	New Information provided by the client during the appeal process			9948.00.00	9948.00.00
2002220-1 TA-AC	Advance Ruling S.60(2)	Classification	2020-11-07	2020-11-07	2020-11-30	Drop-in sinks	2021-01-21	Allowed	CITT, Court or Attorney General decision applied		6910.90.00.10	9979.00.00	
2002264-1 TA-AC	TVO Dispute S.60(1)	Classification	2020-11-12	2020-11-12	2020-11-30	descaler for espresso machine	2021-01-08	Denied	Denied	Goods described under 34.02	3402.20.90	3824.99.00	3402.20.90
20-0227-1 TA-AC	TVO Dispute S.60(1)	Classification	2020-07-16	2020-07-16	2020-07-27	Network Video Recorder	2021-01-07	Allowed	Dispute issue was not previously reviewed by an officer	Classement basé sur décision des litiges dans le cas AP-2018-040.	8521.90.90.00	8525.50.00.99	8525.50.00.99

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20-0239-1 TA-AC	TVO Dispute S.60(1)	Classification	2020-08-10	2020-08-10	2020-08-18	mini bravo plus travel system	2021-02-02	Allowed	Appeal decision is different than previous CBSA decision and client's requested position	Previous decision is overturned	8715.00.00.00	9401.80.90.00	9401.80.90
2002431-1 TA-AC	TVO Dispute S.60(1)	Classification	2020-10-28	2020-11-20	2020-11-25	Seats - Domestic Other	2021-01-13	Allowed	CITT, Court or Attorney General decision applied	Sufficient evidence that the goods are equally intended for domestic and non-domestic purposes	9401.30.109401.7	9401.30.909401.71.90	9401.30.90 9401.30.90
20-0245-1 TA-AC	Casual Refund S.60(1)	Classification	2020-08-12	2020-08-12	2020-08-20	trailer parts	2020-12-01	Denied	Denied	Casual Refunds Centre re-evaluated their decision and issued the appropriate refund			
20-0250-1 TA-AC	Advance Ruling S.60(2)	Classification	2020-08-22	2020-08-22	2020-08-26	Wash brush for vehicles, with on/off water valve	2021-01-12	Denied	Denied	F0360251 for similar good.	9603.90.90.00	8481.80.00.69	9603.90.90.00
20-0251-1 TA-AC	TVO Dispute S.60(1)	Classification	2020-08-24	2020-08-24	2020-08-25	Glucose	2020-11-13	Allowed	The officer made an error in the tariff classification		1702.90.90.00	1702.30.90.90	1702.30.90.90
20-0253-1 TA-AC	Advance Ruling S.60(2)	Classification	2020-08-22	2020-08-22	2020-08-26	Table, plastic top, metal legs	2021-03-04	Denied	Denied	Arrived at same T.C. but for different reasons, different GIR's.	9403.70.10.00	9403.20.00.50	9403.70.10.00
20-0254-1 TA-AC	Advance Ruling S.60(2)	Classification	2020-08-22	2020-08-22	2020-08-26	Wash brush for vehicles, with on/off water valve	2021-01-12	Denied	Denied	F0360251 for similar product	9603.90.90.00	8481.80.00.69	9603.90.90.00
2002567-1 TA-AC	Advance Ruling S.60(2)	Classification	2020-12-02	2020-12-02	2020-12-10	Ring Type Joint Gaskets - Stainless Steel Oil Seal Rings	2021-02-17	Allowed	The officer made an error in the tariff classification	gaskets are classified under tariff classification 8484.10.00.00	7326.90.90.90	8487.90.00.00	8484.10.00.00
20-0260-1 TA-AC	TVO Dispute S.60(1)	Classification	2020-09-01	2020-09-01	2020-09-09	insecticide	2021-03-03	Allowed	New Information provided by the client during the appeal process		3808.62.10.00	3808.91.20.90	
20-0262-1 TA-AC	TVO Dispute S.60(1)	Classification	2020-09-01	2020-09-01	2020-09-09	surveillance camera	2020-10-08	Allowed	New Information provided by the client during the appeal process				
2002712-1 TA-AC	TVO Dispute S.60(1)	Classification	2020-12-09	2020-12-09	2021-01-06	TREK Skate Guards	2021-03-04	Allowed	The officer made an error in the tariff classification	GIR 1 and legal note 3 to ch.95 is applicable .	6307.90.99	9506.99	9506.70.11

DUA #	Program Review Type	Program Type List	Date in CBSA - DSP	Date in Recourse	Date Created - DSP	Description of Goods	Decision Date - DSP	Outcome Type - DSP	Outcome - DSP	Decision Reason	CBSA Tarif Class	Claimant Tarif Class	Recourse Tarif Class
2002754-1 TA-AC	TVO Dispute S.60(1)	Classification	2020-12-18	2020-12-18	2021-01-06	Foam Camping Mat	2021-02-04	Allowed	The officer made an error in the tariff classification	Le "Camping Mat" est un tapis de camping et n'est pas considéré comme un matelas au sens de la position 94.04 du tarif. Il se classe donc comme feuille de plastique non-alvéolaire au 39.20.	9404.21.00	3921.19.00	3920.10.00
2102762-1 TA-AC	Advance Ruling S.60(2)	Classification	2021-01-04	2021-01-04	2021-01-07	Men's Back Belt	2021-02-24	Denied	Denied	Insufficient evidence was provided to support that the goods qualify for tariff item 9979.00.00	6212.90.00.00	9979.00.00	6212.90.00.00 Note eligible for 9979